

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 17-Department of the Navy

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 15-Department of Justice							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$0		\$0	\$0		Confirmed Reporting
	Trading Partner	\$53,878,395	\$53,878,395	\$0	\$53,878,395	\$53,878,395	Confirmed Reporting
	Reporting Agency Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested that DOJ/BOP provide transactional						
	Trading Partner Remarks: DOD did not rpt Advances from, DOJ rpted Advance to DOD of \$49,239,021.						
Partner 15-Department of Justice							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$9,084,906		\$0	\$9,084,906		Confirmed Reporting
	Trading Partner	\$67,523,693	\$58,438,787	\$0	\$67,523,693	\$58,438,787	Confirmed Reporting
	Reporting Agency Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested that DOJ/BOP provide transactional						
	Trading Partner Remarks: DOD did not rpt the revenue, DOJ rpted accrued expenditures of \$53,106,678.						
Partner 18-U. S. Postal Service							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$40,259,550		\$0	\$40,259,550		Confirmed Reporting
	Trading Partner	(\$46,240,540)	\$86,500,091	\$0	(\$46,240,540)	\$86,500,091	Confirmed Reporting
	Reporting Agency Remarks: Dept of NAVY has actively worked w/USPS to resolve material differences. 2nd Qtr differences are due to USPS						
	Trading Partner Remarks: IRAS not treating the calculation of diff properly						
Partner 47-General Services Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$488,237,365		\$0	\$488,237,365		Confirmed Reporting
	Trading Partner	\$590,182,309	\$101,944,944	(\$50,594,498)	\$539,587,811	\$51,350,447	Accounting Error
	Reporting Agency Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested that GSA provide transactional						
Partner 49-National Science Foundation							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,006,592		\$0	\$1,006,592		Confirmed Reporting
	Trading Partner	\$9,697,481	\$8,690,889	\$0	\$9,697,481	\$8,690,889	Confirmed Reporting
	Reporting Agency Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested NSF to provide transactional support						
	Trading Partner Remarks: NSF emailed detailed confirmation to DoD. DoD responded with totals but could not provide supporting documentation.						
Partner 69-Department of Transportation							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$95,141,308		\$0	\$95,141,308		Accounting Methodology Difference
	Trading Partner	\$198,138,223	\$102,996,915	\$0	\$198,138,223	\$102,996,915	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: DOT recog. unearned rev.DoD exp. reimb. activity.						

Reporting Agency 17-Department of the Navy

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
		Reporting Agency Remarks: Transportation recognizes unearned revenue/ Navy recognizes Advances paid and expense.					
		Trading Partner Remarks: DOT recog. unearned rev. DoD expenses entire reimb. activity.					
Partner 69-Department of Transportation							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$213,829,001		\$0	\$213,829,001		Accounting Methodology Difference
	Trading Partner	\$150,027,144	\$63,801,857	\$0	\$150,027,144	\$63,801,857	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: DOT recog. Unearned rev. DoD exp. reimb. activity.						
	Reporting Agency Remarks: Transportation recognizes unearned revenue/ Navy recognizes Advances paid and expense.						
	Trading Partner Remarks: DOT recognizes unearned rev. DoD expenses entire activity.						
Partner 89-Department of Energy							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$120,909,276		\$0	\$120,909,276		Confirmed Reporting
	Trading Partner	\$201,513,653	\$80,604,376	\$0	\$201,513,653	\$80,604,376	Unknown
	Reporting Agency Remarks: NAVY underestimated expense w/Energy. NAVY has requested that Energy provide transactional support to identify root						
Partner 89-Department of Energy							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$310,173,048		\$0	\$310,173,048		Confirmed Reporting
	Trading Partner	\$357,685,698	\$47,512,650	\$0	\$357,685,698	\$47,512,650	Unknown
	Reporting Agency Remarks: NAVY underestimated expense w/Energy. NAVY has requested that Energy provide transactional support to identify root						

*Represents 'accounting error' and 'current year timing' differences only.